## **CLAIMS**

- 1. An L-menthol-containing formulation for inhibiting smooth muscle contraction, which comprises L-menthol, a surfactant, and an antifoaming agent and which is an emulsion with an average particle size of less than 100 nm.
- 2. The L-menthol-containing formulation according to Claim 1, which further comprises a fat or oil.
- 3. The L-menthol-containing formulation according to Claim 1 or 2, which has a light transmittance of 50% or more.
- 4. The L-menthol-containing formulation according to any one of Claims 1 to 3, which comprises 0.01 to 5.0% by weight of L-menthol, 0.1 to 10% by weight of a surfactant, and 0.0001 to 0.01% by weight of an antifoaming agent based on the weight of the whole formulation.
- 5. The L-menthol-containing formulation according to Claim 4, wherein a content of the fat or oil is from 0.1 to 10% by weight.
- 6. The L-menthol-containing formulation according to any one of Claims 1 to 5, wherein the antifoaming agent is at least one agent selected from silicone antifoaming agents.

7. The L-menthol-containing formulation according to any one of Claims 1 to 6, wherein the surfactant is at least one member selected from polyoxyethylene hydrogenated caster oils and sucrose fatty acid esters.